



STATE BOARD OF EQUALIZATION

July 27, 1951

Gentleman:

This is in answer to your letter of July 13 requesting a ruling as to the application of the sales tax with respect to a publication known as "Service Notes". You state that these are printed instructions for servicemen and are issued from time to time as changes in models dictate and not necessarily at regular intervals.

You will observe that section 6362 of the Sales and Use Tax Law describes those publications that fall within the exemption as "any newspaper or periodical regularly issued at average intervals not exceeding three months". (Underscoring added.) It does not, accordingly, appear that the publication in question qualifies for the exemption, but if you wish to supplement your letter with any additional information and send us a copy of the publication in question, we shall be glad to give further consideration to the matter.

Very truly yours,

E. H. Stetson
Tax Counsel

EHS: ph
cc: ---